



3015 (01-06-12)

ANNUAL REPORT

OF

Name: SPENCER MUNICIPAL WATER UTILITY

Principal Office: 105 PARK STREET
P.O. BOX 360
SPENCER, WI 54479-0360

For the Year Ended: DECEMBER 31, 2012

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I THADDEUS KUBISIAK of
(Person responsible for accounts)

SPENCER MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/18/2013
(Date)

ADMINISTRATOR/CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPENCER MUNICIPAL WATER UTILITY

Utility Address: 105 PARK STREET

P.O. BOX 360

SPENCER, WI 54479-0360

When was utility organized? 12/1/1940

Report any change in name:

Effective Date:

Utility Web Site: Clerk@Vil.Spencer.WI.US

Utility employee in charge of correspondence concerning this report:

Name: THADDEUS KUBISIAK

Title: VILLAGE ADMINISTRATOR CLERK TREASURER

Office Address: VILLAGE OF SPENCER

105 PARK STREET

P.O. BOX 360

SPENCER, WI 54479

Telephone: (715) 659 - 5423

Fax Number: (715) 659 - 5358

Email Address: thad@spencerwi.org

President, chairman, or head of utility commission/board or committee:

Name: DIANNE GILBERT

Title: UTILITIES AND EQUIPMENT COMMITTEE CHAIRPERSON

Office Address:

807 HICKORY STREET

SPENCER, WI 54479

Telephone: (715) 659 - 5862

Fax Number:

Email Address:

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name: LEAH HAUSER

Title:

Office Address: HAWKINS, ASH, BAPTIE AND COMPANY

101 WEST 29TH STREET

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number: (715) 384 - 3463

Email Address:

Date of most recent audit report: 3/1/2013

Period covered by most recent audit: 01/01/2012 TO 12/31/2012

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DEAN SMITH**Title:** WATER PLANT OPERATOR**Office Address:**

702 PARK STREET

P.O. BOX 360

SPENCER, WI 54479

Telephone: (715) 659 - 4644**Fax Number:** (715) 659 - 3835**Email Address:** water@vil.spencer.wi.us

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

MS DIANNE GILBERT, CHAIRMAN

MR WAYNE HAGEN, MEMBER

MR RON STAPLES, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:**Title:****Telephone:****Fax Number:****Email Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:****Identification and Ownership - Contacts (Page iv)****If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.**Thaddeus Kubisiak is the new administrator-clerk-treasurer

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	336,672	335,349	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	232,794	264,893	2
Depreciation Expense (403)	76,505	72,297	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,315	1,300	5
Total Operating Expenses	310,614	338,490	
Net Operating Income	26,058	(3,141)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	26,058	(3,141)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,294	1,838	10
Miscellaneous Nonoperating Income (421)	25,604	2,500	11
Total Other Income	26,898	4,338	
Total Income	52,956	1,197	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,545)	(7,545)	12
Other Income Deductions (426)	20,693	20,657	13
Total Miscellaneous Income Deductions	13,148	13,112	
Income Before Interest Charges	39,808	(11,915)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,921	14,878	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	18,921	14,878	
Net Income	20,887	(26,793)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,090,859	2,117,652	20
Balance Transferred from Income (433)	20,887	(26,793)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,111,746	2,090,859	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	336,672	0	336,672	1
Total (Acct. 400):	336,672	0	336,672	
Operation and Maintenance Expense (401-402):				
Derived	232,794	0	232,794	2
Total (Acct. 401-402):	232,794	0	232,794	
Depreciation Expense (403):				
Derived	76,505	0	76,505	3
Total (Acct. 403):	76,505	0	76,505	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,315	0	1,315	5
Total (Acct. 408):	1,315	0	1,315	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	26,058	0	26,058	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON OTHER INVESTMENTS	1,294		1,294	11
Total (Acct. 419):	1,294	0	1,294	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
SETTLEMENT FROM ATRAZINE CLASS ACTION LAW SUIT		25,604	25,604	* 13
Total (Acct. 421):	0	25,604	25,604	
TOTAL OTHER INCOME:	1,294	25,604	26,898	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(7,545)	0	(7,545)	14
NONE			0	15
Total (Acct. 425):	(7,545)	0	(7,545)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	20,693	20,693	16
NONE			0	17
Total (Acct. 426):	0	20,693	20,693	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,545)	20,693	13,148	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	18,921	0	18,921	18
Total (Acct. 427):	18,921	0	18,921	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	18,921	0	18,921	
NET INCOME:	15,976	4,911	20,887	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,354,496	736,363	2,090,859	24
Total (Acct. 216):	1,354,496	736,363	2,090,859	
Balance Transferred from Income (433):				
Derived	15,976	4,911	20,887	25
Total (Acct. 433):	15,976	4,911	20,887	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,370,472	741,274	2,111,746	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

The Village of Spencer received \$25,604 from an atrazine class action lawsuit.

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	336,672	0	0	0	336,672	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	336,672	0	0	0	336,672	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,338,985	4,240,286	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,323,864	1,225,702	2
Net Utility Plant	3,015,121	3,014,584	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,025	1,025	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,025	1,025	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,239	5,417	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	6,264	6,442	
CURRENT AND ACCRUED ASSETS			
Cash (131)	197,569	249,854	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	50,823	16,354	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	10,090	18
Plant Materials and Operating Supplies (154)	0	15,513	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	248,392	291,811	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,269,777	3,312,837	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	481,781	481,781	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,111,746	2,090,859	35
Total Proprietary Capital	2,593,527	2,572,640	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	107,891	166,041	37
Other long-Term Debt (224)	477,957	470,466	38
Total Long-Term Debt	585,848	636,507	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	0	6,634	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	7,407	6,516	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	7,407	13,150	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	82,995	90,540	49
Total Deferred Credits	82,995	90,540	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,269,777	3,312,837	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,240,286	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,463,594	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	865,378	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	10,013				7
Total Utility Plant	4,338,985	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	967,945	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	355,919	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,323,864	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,015,121	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	890,476				890,476	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,505				76,505	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,464				1,464	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	77,969	0	0	0	77,969	16
Debits during year						17
Book cost of plant retired	500				500	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	500	0	0	0	500	25
Balance end of year (111.1)	967,945	0	0	0	967,945	26
Footnotes						27

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

On December 17, 2012 at the Village Board Meeting, a motion was made by Frome and a second by Pokallus, was carried to forgive local and school tax equivalents for the Water Utility to the Village for the year 2012 and tax amount to the Water Utility will be zero.

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	335,226				335,226	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	20,693				20,693	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	20,693	0	0	0	20,693	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	355,919	0	0	0	355,919	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,025			1,025	1
NONE	0			0	2
Total Nonutility Property (121)	1,025	0	0	1,025	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	1,025	0	0	1,025	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	0	15,513 *	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>0</u>	<u>15,513</u>	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

The previous year figure has been the same figure for several years. The inventoried amount has never been depreciated and the firm that audited our books this year zeroed out the number. I have entered it as zero as per the recommendation of the auditor.

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	481,781	1
Changes during year (explain):		
NONE		2
Balance end of year	481,781	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Bonds (Account 221):				0	1

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
DUE TO GENERAL FUND	00/00/0000	00/00/0000	0.00%	107,891	1
Total for Account 223				107,891	
Other Long-Term Debt (224)					
LOAN@ HERITAGE BANK	07/05/2011	07/05/2021	3.70%	300,224	2
Loan @ SSB	07/19/2000	07/19/2020	5.84%	105,090	3
	00/00/0000	00/00/0000	0.00%	0	4
LOAN @ HERITAGE BANK	12/27/2004	11/15/2014	4.25%	72,643	5
Total for Account 224				477,957	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,315	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,315	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,051	7
PSC Remainder Assessment	264	8
Other (explain):		
NONE		9
Total payments and other debits	1,315	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BLANK	6,516	18,921	18,030	7,407	3
Subtotal	6,516	18,921	18,030	7,407	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	6,516	18,921	18,030	7,407	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECIEVABLES	5,239	2
Total (Acct. 124):	5,239	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,859	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
OTHER ACCTS RECEIVABLE	30,964	* 11
Total (Acct. 142):	50,823	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
OTHER ACCOUNTS RECEIVABLE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	82,995	23
NONE		24
Total (Acct. 253):	82,995	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

General footnotes

Auditing firm made this classification adjustment

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,419,251	0	0	0	3,419,251	1
Materials and Supplies	7,756	0	0	0	7,756	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	929,210	0	0	0	929,210	4
Customer Advances for Construction					0	5
Regulatory Liability	86,767	0	0	0	86,767	6
NONE					0	7
Average Net Rate Base	2,411,030	0	0	0	2,411,030	
Net Operating Income	26,058	0	0	0	26,058	8
Net Operating Income as a percent of						
Average Net Rate Base	1.08%	N/A	N/A	N/A	1.08%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	90,540	0	0	0	90,540	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,545	0	0	0	7,545	3
Other (specify):						
NONE					0	4
Balance End of Year	82,995	0	0	0	82,995	

IMPORTANT CHANGES DURING THE YEAR

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	327,814	329,292	1
Total Sales of Water	327,814	329,292	
Other Operating Revenues			
Forfeited Discounts (470)	1,275	0	2
Rents from Water Property (472)	2,400	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,183	6,057	5
Total Other Operating Revenues	8,858	6,057	
Total Operating Revenues	336,672	335,349	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	157,767	189,058	6
General Operating Expenses (680-691)	75,027	75,835	7
Total Operation and Maintenance Expenses	232,794	264,893	
Other Operating Expenses			
Depreciation Expense (403)	76,505	72,297	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	1,315	1,300	10
Total Other Operating Expenses	77,820	73,597	
Total Operating Expenses	310,614	338,490	
NET OPERATING INCOME	26,058	(3,141)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)			0	1
Commercial (460.2)	10	131	366	2
Industrial (460.3)			0	3
Public Authority (460.4)			0	4
Total Unmetered Sales to General Customers (460)	10	131	366	
Metered Sales to General Customers (461)				
Residential (461.1)	699	21,264	153,072	5
Commercial (461.2)	89	5,396	30,371	6
Industrial (461.3)	10	4,741	16,061	7
Public Authority (461.4)	11	1,178	8,312	8
Total Metered Sales to General Customers (461)	809	32,579	207,816	
Private Fire Protection Service (462)	8		6,730	9
Public Fire Protection Service (463)	1		112,902	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	828	32,710	327,814	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	112,902	3
NONE		4
Total Public Fire Protection Service (463)	112,902	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,275	6
Other (specify):		
Total Forfeited Discounts (470)	1,275	
Rents from Water Property (472):		
TOWER RENT	2,400	7
Total Rents from Water Property (472)	2,400	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
CURB STOP TURN ON AND HOOKING UP WATER METERS	4,014	9
Return on net investment in meters charged to sewer department	1,169	10
Other (specify):		
Total Other Water Revenues (474)	5,183	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Curb stop turn on and hooking up water meters was \$345.00, Vacuum breakers sold \$295.00, parts \$121.26, water lateral install \$500.00, water main-lateral break service fees \$2752.56, law suit settlement award for \$25,604.00.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)		
PLANT OPERATION AND MAINTENANCE EXPENSES				
Salaries and Wages (600)	60,407	57,079	*	1
Purchased Water (610)	0	0		2
Fuel or Power Purchased for Pumping (620)	7,636	12,563	*	3
Chemicals (630)	10,744	13,874	*	4
Supplies and Expenses (640)	33,706	31,490		5
Repairs of Water Plant (650)	41,828	74,052	*	6
Transportation Expenses (660)	3,446	0	*	7
Total Plant Operation and Maintenance Expenses	157,767	189,058		
GENERAL OPERATING EXPENSES				
Administrative and General Salaries (680)	19,843	49,910	*	8
Office Supplies and Expenses (681)	4,834	5,235		9
Outside Services Employed (682)	4,732	2,034	*	10
Insurance Expense (684)	19,052	17,459	*	11
Employees Pensions and Benefits (686)	25,661	1,197	*	12
Regulatory Commission Expenses (688)		0		13
Miscellaneous General Expenses (689)	905	0		14
Uncollectible Accounts (690)		0		15
Customer Service and Informational Expenses (691)		0		16
Total General Operating Expenses	75,027	75,835		
Total Operation and Maintenance Expenses	232,794	264,893		

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

I am a new person filing out this report. I am classifying everything by the proper accounts this year. I cannot explain some of the previous years inputs.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

(600) Increased because of wage increases. (620) Decreased because of previous year misclassification. (630) Chemicals decreased because a better price was negotiated. (650) Decreased because of major repairs of Well 4 the previous year. (660) Increased because expenses were classified under another account. (680) Current year is accurate. I cannot explain previous year figure. (682) Increased because of engineering costs were misclassified previous year. (686) present year figures are accurate. I cannot explain the figure for previous year.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		1,051	893	3
PSC Remainder Assessment		264	407	4
Other (specify): NONE			0	5
Total tax expense		1,315	1,300	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167930				3
County tax rate	mills		5.106718				4
Local tax rate	mills		7.163770				5
School tax rate	mills		10.561611				6
Voc. school tax rate	mills		2.001324				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.001353				10
Less: state credit	mills		1.435733				11
Net tax rate	mills		23.565620				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.163770				14
Combined School Tax Rate	mills		12.562935				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.726705				17
Total Tax Rate	mills		25.001353				18
Ratio of Local and School Tax to Total	dec.		0.789025				19
Total tax net of state credit	mills		23.565620				20
Net Local and School Tax Rate	mills		18.593875				21
Utility Plant, Jan. 1	\$	4,240,286	4,240,286				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	4,240,286	4,240,286				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,240,286	4,240,286				26
Assessment Ratio	dec.		1.009591				27
Assessed Value	\$	4,280,955	4,280,955				28
Net Local & School Rate	mills		18.593875				29
Tax Equiv. Computed for Current Year	\$	79,600	79,600				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	\$	0					33
Tax equiv. for current year (see note 6)	\$	0					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

The previous amount of \$15,513.00 was written of by the auditing firm. That figure has remained the same for a number of years and the materials haven't been depreciated.

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

On December 17, 2012 at the Village Board Meeting, a motion was made by Frome and a second by Pokallus, was carried to forgive local and school tax equivalents for the Water Utility to the Village for the year 2012 and tax amount to the Water Utility will be zero.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	400				400	1
Franchises and Consents (302)	134				134	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	534	0	0	0	534	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	726,032				726,032	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	726,032	0	0	0	726,032	
PUMPING PLANT						
Land and Land Rights (320)	30,935				30,935	11
Structures and Improvements (321)	324,742				324,742	12
Other Power Production Equipment (323)	175				175	13
Electric Pumping Equipment (325)	31,737				31,737	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,900				7,900	16
Total Pumping Plant	395,489	0	0	0	395,489	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	339,144				339,144	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	339,144	0	0	0	339,144	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	92,950				92,950	24
Transmission and Distribution Mains (343)	1,413,730	80,590			1,494,320	* 25
Services (345)	177,904	2,000	500		179,404	26
Meters (346)	52,438	1,586			54,024	27
Hydrants (348)	155,096				155,096	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,892,118	84,176	500	0	1,975,794	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	21,591	5,010			26,601	41
Total General Plant	21,591	5,010	0	0	26,601	
Total utility plant in service directly assignable	3,374,908	89,186	500	0	3,463,594	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,374,908	89,186	500	0	3,463,594	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

There is a cost represented in the transmission mains row because construction fees continued into 2012. The linear footage was included on the 2011 annual report.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

There is a cost represented in the transmission mains row because construction fees continued into 2012. The linear footage was included on the 2011 annual report.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	287,155				287,155	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	287,155	0	0	0	287,155	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	130,000				130,000	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	130,000	0	0	0	130,000	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	344,621				344,621	25
Services (345)	65,019	0			65,019	26
Meters (346)	0				0	27
Hydrants (348)	38,583				38,583	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	448,223	0	0	0	448,223	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	865,378	0	0	0	865,378	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	865,378	0	0	0	865,378	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,941	2,941	1
February			2,750	2,750	2
March			2,955	2,955	3
April			2,964	2,964	4
May			3,406	3,406	5
June			3,098	3,098	6
July			3,232	3,232	7
August			3,254	3,254	8
September			3,010	3,010	9
October			3,056	3,056	10
November			2,750	2,750	11
December			3,055	3,055	12
Total annual pumpage	0	0	36,471	36,471	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	36,471	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	36,471	3
Less: Gallons (000's) sold (Revenue Water):	32,710	4
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	3,761	5
Authorized System Uses:		6
Gallons (000's) used to flush mains:	494	7
Gallons (000's) used for fire protection:	54	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	892	10
Subtotal Authorized System Uses:	1,440	11
Water Losses (Real and Apparent):		12
Gallons (000's) lost due to main leaks or breaks:	350	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) unknown/not accounted for:	1,971	17
Subtotal Water Losses:	2,321	18
Percentage of water entering distribution system sold:	90%	19
Percentage of Real and Apparent Losses:	6%	20
If water losses exceed 25%, indicate causes:		21
		22
		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	197	29
Date of maximum: 04/17/2012		30
Cause of maximum: Water main break		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	66	33
Date of minimum: 12/08/2012		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	141,132	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	5	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	1,932	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
A	5 TQ 446	289	8	67,951	Yes	1
B	1 BG 317	42	30	10,496	Yes	2
C	4 BG 319	44	30	21,474	Yes	3
D	3 Out of Serv.	0	0	0	No	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Description (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	4	5	1
Location	307 SOUTH LASALLE	404 SOUTH LASALLE	109 WEST WILLOW	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	PONOMA	PONOMA	HITACHI	5
Year Installed	1940	1981	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	100	100	240	8
Pump Motor or Standby Engine Mfr	EMERSON	GENERAL ELECTRIC	CUMMINS POWER GENERATOR	9
Year Installed	2009	2008	2005	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	8	15	50	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3 ABANDONED			15
Location	406 JEFFERSON			16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type	OTHER			21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1974			24
Type	OTHER			25
Horsepower	15			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
E	1	1940	ET	STEEL	123	50000	1
F	2	1967	ET	STEEL	124	200000	2

WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	
G	1998	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	OTHER	1

Notes: After filtering and before distribution

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,493				1,493	*
M	D	6.000	43,750				43,750	2
P	D	6.000	3,881				3,881	3
P	T	6.000	1,504				1,504	4
M	D	8.000	14,196				14,196	5
P	D	8.000	4,003				4,003	6
M	D	10.000	9,249				9,249	7
P	D	10.000	3,265				3,265	8
Total Within Municipality			81,341	0	0	0	81,341	
Total Utility			81,341	0	0	0	81,341	

WATER MAINS

Water Mains (Page W-21)

General footnotes

During 2012, there wasn't any water utility construction. A wetland issue stalled a proposed business park project.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	666	5	1		670	54	*
M	1.000	117				117	25	
M	1.250	4				4		
M	1.500	12				12		
M	2.000	18				18	11	
M	3.000	1				1		
Total Utility		818	5	1	0	822	90	

WATER SERVICES

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

There we 5 new services added during the year. 4 of the services had an existing laterals to the right of way. The rest of the cost was born by the homeowner. The 5th service will be billed when the house sells, as per previous Village policy.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	839				839	70	* 1
1.000	12				12	0	2
1.250	2				2	0	3
1.500	9	3			12	0	4
2.000	8				8	0	5
3.000	1	1			2	2	6
4.000	4				4	4	7
6.000	2				2	1	8
Total:	877	4	0	0	881	77	

1) Indicate your residential meter replacement schedule:

- ☒ Meters tested once every 10 years and replaced as needed
☐ All meters replaced within 20 years of installation
☐ Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- ☒ Manually - remote register
☐ Manually - inside the premises
☐ Radio Frequency - drive or walk-by technology
☐ Radio Frequency - fixed network or other automatic infrastructure (AMI)
☐ Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
 5. Explain all reported adjustments as a schedule footnote.
 6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	690	76	6	8	25	34	839	* 1
1.000	0	8	1	3	0	0	12	2
1.250	0	1	0	0	1	0	2	3
1.500	0	5	1	3	0	3	12	4
2.000	0	2	2	1	3	0	8	5
3.000	0	0	0	0	1	1	2	6
4.000	0	0	0	0	4	0	4	7
6.000	0	0	0	0	2	0	2	8
Total:	690	92	10	15	36	38	881	

METERS

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

We have implemented a program to have all of the meters tested on a ten year rotation.

Apparently, we are behind by a year but emphasis has been made to make up the difference in this calendar year.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	133	0	0		133	2
Total Fire Hydrants	133	0	0	0	133	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	133
Number of distribution system valves end of year:	248
Number of distribution valves operated during year:	127

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CONSERVATION PROGRAMS

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
Subtotal Administrative and General Expenses	0	
Customer Incentives		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
Subtotal Customer Incentives	0	
Total Conservation Expenditures	0	

WATER CUSTOMERS SERVED

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

Location (a)	Customers End of Year (b)
<hr/> Marathon County	
Villages	
SPENCER	815
Total Villages:	815
Total Marathon County:	815
<hr/>	
Total Company:	815
<hr/>	